

1.1 A bill for an act  
1.2 relating to taxation; holding retailers harmless for failing to collect sales tax  
1.3 on grain bins.  
1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **GRAIN BIN SALES AND USE TAX.**

1.6 Any retailer who failed to collect sales or use tax as required under Minnesota  
1.7 Statutes, chapter 297A, from consumers for taxable purchases of grain bins is not required  
1.8 to remit the tax that should have been collected.

1.9 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases  
1.10 made after March 1, 2007, and before January 1, 2010.